

**SCHOOL BUDGET REVIEW COMMITTEE
SUMMARY OF ACTION
December 15, 2020**

The School Budget Review Committee held hearings beginning at 9:00 a.m. on Tuesday, December 15, 2020, at the Department of Education, State Board Room, Second Floor, Grimes State Office Building, 400 E. 14th St., Des Moines, Iowa 50319-0146. Members of the Committee consist of the following: Director Ann Lebo, Department of Education, Director Dave Roederer, Department of Management, and public members: Leland Tack, Gretchen Tegeler, Keith England, and Mary Jo Hainstock. The director of the Department of Education is a non-voting member and the chair.

All decisions by the Committee were made in accordance with reasonable and uniform policies which shall be consistent with chapter 257. All such policies of general application shall be stated in rules adopted in accordance with chapter 17A. The Committee shall take into account the intent of chapter 257 to equalize educational opportunity, to provide a good education for all the children of Iowa, to provide property tax relief, to decrease the percentage of school costs paid from property taxes, and to provide reasonable control of school costs. The Committee shall also take into account the amount of funds available (257.31(10)). The SBRC shall review a school district's unexpended fund balance prior to any decision regarding unusual finance circumstances. The SBRC shall review a school district's unspent balance prior to any decision to increase modified supplemental amount under subsection 257.31(5).

1. Committee Informational Items

- Unspent Authorized Budget Information.
 - Negative Unspent Balances. Reviewed the list of districts that incurred a negative unspent balance at the end of the previous fiscal year. The balances were reported pending further Department review.
 - a. Iowa City*
 - b. South Hamilton *
 - *Repeater
 - State Decile Ranks for Unspent Authorized Budget (UAB) Per Pupil.
 - a. Reviewed ranges of statewide deciles generated based on the unspent balance per pupil ranked high to low.

Decile	UAB Per Pupil Range – High End	UAB Per Pupil Range – Low End	District Overall State Rank – High End	District Overall State Rank – Low End	Districts in Decile
1	\$26,123.63	\$6,998.97	1	32	31
2	\$6,957.45	\$5,247.25	33	65	32
3	\$5,239.50	\$4,492.36	66	98	32
4	\$4,462.74	\$3,869.82	99	131	32
5	\$3,849.06	\$3,393.78	132	163	31
6	\$3,389.74	\$2,937.25	164	196	32
7	\$2,935.20	\$2,487.07	197	229	32
8	\$2,465.16	\$1,991.49	230	262	32
9	\$1,973.83	\$1,298.10	263	294	31

10	\$1,260.95	\$(584.66)	295	327	32
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b. Reviewed ranges of statewide deciles generated based on the unspent balance per pupil, less categorical amounts, ranked high to low.

Decile	UAB Per Pupil (Less Categ.) Range – High End	UAB Per Pupil (Less Categ.) Range – Low End	District Overall State Rank – High End	District Overall State Rank – Low End	Districts in Decile
1	\$25,653.47	\$6,159.13	1	32	31
2	\$6,053.13	\$4,709.76	33	65	32
3	\$4,644.58	\$3,869.30	66	98	32
4	\$3,862.11	\$3,329.46	99	131	32
5	\$3,298.57	\$2,863.51	132	163	31
6	\$2,842.37	\$2,422.28	164	196	32
7	\$2,413.57	\$1,996.30	197	229	32
8	\$1,979.80	\$1,494.57	230	262	32
9	\$1,493.00	\$975.35	263	294	31
10	\$949.68	\$(1,237.11)	295	327	32

- Unspent Balances and Unexpended Fund Balances. Reviewed the preliminary list of unspent balances (budget authority) and unexpended balance (secretary's balance) in the General Fund.
 - Corrective Action Plan of Late Filers of CAR, SES, or ATR. Reported late filers and reviewed historical list (FY09-FY20) of late filers.
 - Late Filers. Reviewed lists of late filers for the following reports:
 - a. Certified Enrollment Late Filers
 - b. Facilities, Elections, and SAVE Report
 - c. School Association Report.
 - Fiscal Year 2022 Hearing Session Schedule. Identified hearing dates for FY22.
2. Supplementary Weighting. Certified to the Department of Management the supplementary weightings pending further Department review.
 3. On Time Funding for Increased Enrollment Applications. Approved modified supplement amount for the 2020-2021 fiscal year for increased enrollment for all eligible districts making requests.
 4. Open Enrollment Out Applications. Approved modified supplemental amount for fiscal 2020-2021 for tuition costs incurred for open enrollment out students not included on the previous year's certified enrollment report for eligible districts making requests.
 5. Limited English Proficiency Applications. Approved modified supplemental amount for the 2020-2021 fiscal year for costs of providing instructional services to limited English proficient students being served beyond the five years of weightings for all eligible districts making requests.

6. Excess Costs of Providing the LEP Program. Approved modified supplemental amount for the 2020-2021 fiscal year for costs of providing additional instructional services to limited English proficient students in excess of weightings generated, modified supplemental amount granted, or other resources in school year 2019-2020, to all eligible districts making a request, except Center Point-Urbana whose request is denied, pending further Department review.
7. AEA Special Education Support Services Balances. Recommended to the Department of Education and Management that no deductions be made from school district budgets for excess special education support services assigned and unassigned June 30, 2020 fund balances in the AEAs because none exceeds 10% of special education expenditures.
8. Special Education Balances. Approved the requests for modified supplemental amount for fiscal year 2019-2020 for the special education deficit for eligible districts that have made requests, certified the FY20 positive and negative balances of funds for each school district to the Department of Management, and directed the Director of Management to make the payments to school districts as outlined in Iowa Code section 257.31(14)"b". Directed the Department to analyze costs on a comparable basis and to conduct desk reviews and on-site reviews on districts identified as outliers in the analysis.
9. Special Education Weightings. Action is not required in even numbered calendar years.
10. Transfer Requests due to COVID-19. Approved fund transfer requests for the 2020-2021 fiscal year based on the district's response to the COVID-19 pandemic.
11. Audubon Community School District. Approved modified supplemental amount for the 2020-2021 school year in the amount of \$112,860 for environmental hazard abatement.
12. Gladbrook-Reinbeck Community School District. Approved modified supplemental amount for the 2020-2021 school year in the amount of \$18,702 for environmental hazard abatement.
13. South Central Calhoun Community School District. Approved modified supplemental amount for the 2020-2021 school year in the amount of \$28,576.25 for environmental hazard abatement.
14. Southeast Webster Grand Community School District. Approved modified supplemental amount for the 2020-2021 school year in the amount of \$76,945 for environmental hazard abatement.
15. Colo-NESCO Community School District. Accepted the plan provided by the district and directed the district to file all future financial reports in the manner and by the date prescribed by the Department of Education, including extensions granted for unusual circumstances that meet the definition of good cause. The date prescribed is September 15 following the close of the fiscal year.
16. Wayne Community School District. Accepted the plan provided by the district and directed the district to file all future financial reports in the manner and by the date prescribed by the Department of Education, including extensions granted for unusual

circumstances that meet the definition of good cause. The date prescribed is September 15 following the close of the fiscal year.

17. Alta-Aurelia Community School District. Approved a rule waiver of Iowa Administrative Code r. 289-6.3 and tabled the request for modified supplemental amount for fiscal year 2020-2021 in the amount of \$275,472 for programs related to At-Risk, Returning Dropout and Dropout Prevention programs.
18. Carroll Community School District. Approved a rule waiver of Iowa Administrative Code r. 289-6.3 and tabled the request for modified supplemental amount for fiscal year 2020-2021 in the amount of \$463,462 for programs related to At-Risk, Returning Dropout and Dropout Prevention programs.
19. Clarinda Community School District. Approved a rule waiver of Iowa Administrative Code r. 289-6.3 and tabled the request for modified supplemental amount for fiscal year 2020-2021 in the amount of \$170,555 for programs related to At-Risk, Returning Dropout and Dropout Prevention programs.
20. Collins-Maxwell Community School District. Approved a rule waiver of Iowa Administrative Code r. 289-6.3 and tabled the request for modified supplemental amount for fiscal year 2020-2021 in the amount of \$110,564 for programs related to At-Risk, Returning Dropout and Dropout Prevention programs.
21. SBRC Notice of Intended Action. Noticed amendments for 289 Chapter 6, "Duties and Operational Procedures", Iowa Administrative Code.
22. Sioux Center Community School District. Authorized a transfer from the General Fund to the Construction Bond Fund (Fund 31) up to an amount of \$1,500,000, based on actual expenditures and approved modified supplemental amount for fiscal year 2020-2021 in the amount of \$1,500,000 for costs contributing to new construction of a school building.
23. Prairie Valley Community School District. Approved modified supplemental amount for fiscal year 2020-2021 in the amount of \$88,439.30 for non-budgeted expenditures incurred due to the district's response to the COVID-19 pandemic.
24. Davenport Community School District. Action is not required for informational items.